

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

PERCY F NEWBY,

Defendant.

CASE NO. C18-5978RBL

ORDER DENYING MOTION TO
DISMISS

THIS MATTER is before the Court on Defendant Newby's Motion to Dismiss for Lack of in personam Jurisdiction [Dkt. # 83]. Newby reiterates his claim that he has never entered into a contract with the United States or the IRS. He reiterates his claim that he is a resident of the Republic of Washington, but not a citizen of the United States.

These are "sovereign citizen" arguments often made by those claiming the Internal Revenue Code does not apply to them. They have been roundly and consistently rejected, in this Court and everywhere else, and no such argument has ever been successfully employed to avoid income tax obligations. *See* Internal Revenue Service, *The Truth About Frivolous Tax Arguments* (Mar. 21, 2019), <https://www.irs.gov/privacy-disclosure/the-truth-about-frivolous-taxarguments-introduction>. There is no need to waste time soberly addressing each frivolous argument. *See*

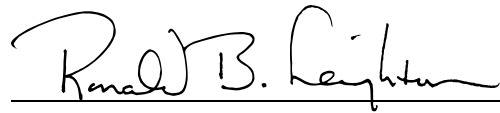
1 *Londsdale v. United States*, 919 F.2d 1440, 1448 (10th Cir. 1990) (listing a series of “rejected tax
2 protester arguments”); *Crain v. Commissioner*, 737 F.2d 1417, 1417 (5th Cir. 1984) (no need to
3 refute frivolous arguments with “somber reasoning and copious citation of precedent”).

4 The Court has also rejected these arguments in this case, and the government correctly
5 points out that the determination that this Court does have jurisdiction over Newby and his
6 various entities is the law of the case.

7 Newby’s Motion to Dismiss for lack of personal jurisdiction is DENIED.

8 IT IS SO ORDERED.

9 Dated this 31st day of January, 2020.

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12 Ronald B. Leighton
13 United States District Judge
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